



Tax Deadlines Calendar Year 2017 (for Tax Year 2016 Returns)

Individual tax returns (Forms 1040, 1040NR, 1040A, and 1040EZ)

- Deadline – April 17, 2017*
- Citizens living abroad on April 15 – June 15, 2017
- Extended deadline – October 16, 2017*

Partnership returns (Form 1065)

- March 15, 2017**
- Extended deadline – September 15, 2017

Trust and Estate income tax returns (Form 1041)

- April 17, 2017*
- Extended deadline – October 2, 2017***

C-Corporation returns (Form 1120)

- **April 17, 2017** for corporations on a calendar year **
- Extended deadline – **October 16, 2017** ** (corporations now can file a six-month automatic extension).
- For corporations on a fiscal year other than a calendar year, the first deadline is the **15th day of the fourth month** following the end of the corporation's fiscal year.

S-Corporation returns (Form 1120S)

- March 15, 2015 for corporations on a calendar year
- Extended deadline is September 15, 2017.

Foreign Bank Account Reports (FinCen Form 114)

- Deadline – **April 15, 2017** **
- Extended deadline – **October 15, 2017** ** (first time extensions are allowed for FBARs).
- Important: Unlike tax returns, FBARs do not have a next-business-day rule if the deadline falls on a Saturday, Sunday, or legal holiday.

*Change due to weekend / holidays

**Change of deadline

***Extensions for fiduciary returns due five and a half months instead of five months

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